SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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Gangtok **Wednesday 21st May, 2025** **No. 133**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 05/2024-Rate/GST/SIKKIM **Date: 08th October, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Sikkim Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department No. 1/2017-Statel Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

(a) after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

"(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab";

(b) in Schedule II – 6%,after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)";

(c) in Schedule III – 9%, -

(i) against S. No. 16, in column (3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

" 435A	9401 [other than 9401 10 00 or	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other
	9401 20 00]	than seats of a kind used in aircraft of seats of a kind used for moter vehicles";

(d) in Schedule IV - 14%. after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

"210A	9401 20 00	Seats of a kind used for motor vehicles".

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department